



**THE ATTORNEY GENERAL
OF TEXAS**

AUSTIN 11, TEXAS

JOHN BEN SHEPPERD
ATTORNEY GENERAL

August 7, 1953

Hon. Murray H. Nance., Jr.
County Attorney Grayson County
Sherman, Texas

Opinion No. S-82

Re: Mandatory or permissive
character of the tax assess-
sor-collector's function to
issue tax certificates.

Dear Mr. Nance:

This will acknowledge receipt of your request for the opinion of this office upon the construction of House Bill 769, 53rd Legislature, which was enacted as Chapter 436, Acts 53rd Legislature, 1953, and is codified as Article 7258a, Vernon's Civil Statutes.

The pertinent portion of Article 7258a, V.C.S., as amended, is as follows:

"... the Tax Collector or his deputy . . . shall, upon request, issue a certificate showing the amount of taxes, interest, penalty and costs due, if any, on the property described in said certificate."

We concur in your opinion to the tax assessor-collector of Grayson County holding that this statute is mandatory and not directory. See Nueces County v. Currington, 139 Tex. 297, 162 S.W.2d 687 (1942)

SUMMARY

Article 7258a, V.C.S., as amended by the 53rd Legislature, is mandatory and not directory.

Yours very truly,

APPROVED:

W. V. Geppert
Taxation Division

C. K. Richards
Reviewer

Willis E. Gresham
Reviewer

Robert S. Trotti
First Assistant

JOHN BEN SHEPPERD
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By 
L. P. Lollar
Assistant